



COUNTY OF SACRAMENTO
DEPARTMENT OF FINANCE
AUDITOR - CONTROLLER

DATE RECEIVED:



AUDIT REVIEW #(s) 05138

Assigned To: Armstrong

Date Reviewed: 8/26/09

Reviewer's Initials: KA

Date Review(s) Completed: 8/26/09

County of Sacramento
Sheriff's Department
California Governor's Office of Emergency Services
Domestic Violence Response Program
Grant No. LE07050340
For the Period January 1, 2008, to December 31, 2008



Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Dave Irish, CPA, Department Director

County of Sacramento

July 23, 2009

John McGinness, Sheriff
County of Sacramento
711 G Street
Sacramento, CA 95814

AUDITOR'S REPORT

We have audited the accompanying Schedule of Status of Cash (Federal and Local) of the County of Sacramento, Sheriff's Department (SSD), California Governor's Office of Emergency Services (OES), Domestic Violence Response Program (LE07050340), as of December 31, 2008, and the related Schedule of Approved Budget, Expenditures Claimed, and Audited Costs for the grant period January 1, 2008, to December 31, 2008. These schedules are the responsibility of the SSD management. Our responsibility is to express an opinion on these schedules based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States and with certain provisions of the *OES Recipient Handbook*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedules are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedules. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe our audit provides a reasonable basis for our opinion.

In connection with the audit contained herein, there are certain disclosures that are necessary pursuant to *Government Auditing Standards* Statement #3.

As required by various statutes within the California Government Code, County Auditor-Controllers or Directors of Finance are mandated to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair *Government Auditing Standards* independence standards. Specifically, "auditors should not audit their own

work or provide non-audit services in situations where the amounts or services involved are significant/material to the subject matter of the audit.”

Although the Director of Finance is obligated by statute to maintain the accounts of departments, districts, or funds that are contained within the county treasury, we believe the following safeguard and division of responsibility exist: the staff that has the responsibility to perform audits within the Auditor-Controller Division has no other responsibility of the accounts and records being audited, including the approval or posting of financial transactions that would therefore enable the reader of this report to rely on the information contained herein.

In our opinion, except for the disclosure for *Government Auditing Standards* Statement #3 as noted above, the schedules referred to above, present fairly in all material respects, the Status of Cash (Federal and Local) of the County of Sacramento, Sheriff's Department, for the California Governor's Office of Emergency Services, Domestic Violence Response Program (LE07050340) at December 31, 2008, and the related Approved Budget, Expenditures Claimed, and Audited Costs for the grant period January 1, 2008, to December 31, 2008, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated July 23, 2009, on our consideration of the SSD's internal control structure over financial reporting and our tests of its compliance with provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE


By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager

County of Sacramento
Sheriff's Department
California Governor's Office of Emergency Services
Domestic Violence Response Program
Grant No. LE07050340
For the Period January 1, 2008, to December 31, 2008
Schedule of Status of Cash (Federal and Local)

Cash Received

Federal
Local

\$ 63,496
23,751

Total Grant Funds Available for the Period

\$ 87,247

Disbursements

Federal
Local

\$ 63,496
23,751

Total Disbursements

\$ 87,247

The accompanying notes are an integral part of this schedule.

County of Sacramento
 Sheriff's Department
 California Governor's Office of Emergency Services
 Domestic Violence Response Program
 Grant No. LE07050340
 For the Period January 1, 2008, to December 31, 2008

Schedule of Approved Budget, Expenditures Claimed, and Audited Costs

	<u>Approved Budget</u>	<u>Expenditures Claimed and Audited Costs</u>		
		<u>Grant</u>	<u>Match</u>	<u>Total</u>
Costs				
Salaries & Benefits	\$ 39,307	11,926	23,751	35,677
Operating Expenses	55,698	51,570		51,570
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Costs	<u>\$ 95,005</u>	<u>63,496</u>	<u>23,751</u>	<u>87,247</u>
Funding				
Federal	\$ 71,254	63,496		63,496
Local (25%)	23,751		23,751	23,751
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Funds	<u>\$ 95,005</u>	<u>63,496</u>	<u>23,751</u>	<u>87,247</u>

The accompanying notes are an integral part of this schedule.

County of Sacramento
Sheriff's Department
California Governor's Office of Emergency Services
Domestic Violence Response Program
Grant No. LE07050340
For the Period January 1, 2008, to December 31, 2008

Notes to Financial Schedules

1. Program Description

The County of Sacramento Sheriff's Department entered into Grant No. LE07050340, Domestic Violence Response Program, in the amount of \$71,254 (federal), and \$23,751 (local) in match funding with the California Governor's Office of Emergency Services (OES) for the period of January 1, 2008, through December 31, 2008. Federal funding originated from the U.S. Department of Justice's Violence Against Women Formula Grants (Catalog of Federal Domestic Assistance #16.588). The objective of the program is to integrate a domestic violence prevention strategy into the department's community oriented policing philosophy and to establish a coordinated community response to reduce incidents of violence at addresses that generate repeated calls, in an effort to help high-risk families. The grant was approved by resolution 2007-1421, adopted by the Sacramento County Board of Supervisors on December 4, 2007.

2. Accounts and Records

The County of Sacramento Sheriff's Department receives funds from OES, which are deposited to the Sheriff's Department Domestic Violence Response Program revenue account with the County of Sacramento, Department of Finance, Treasurer. A separate fund center is maintained within the financial records of the County of Sacramento for this program.

Expenditures are reimbursed quarterly. OES's Report of Expenditures and Request for Funds, is completed by the Sheriff's Department and submitted to OES for reimbursement of grant expenditures.

3. Local Funding Percentage

The grant agreement requires a local cash/in-kind match of 25% of expenditures claimed up to a total local match of \$23,751. The local match was met.

OTHER REPORT

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July 23, 2009

John McGinness, Sheriff
County of Sacramento
711 G Street
Sacramento, CA 95814

**AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL SCHEDULES PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

We have audited the accompanying Schedule of Status of Cash (Federal and Local) of the County of Sacramento, Sheriff's Department (SSD), California Governor's Office of Emergency Services (OES), Domestic Violence Response Program (LE07050340), as of December 31, 2008, and the related schedules of Approved Budget, Expenditures Claimed, and Audited Costs for the program period January 1, 2008, through December 31, 2008, and have issued our report thereon dated July 23, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, and with certain provisions of the *OES Recipient Handbook*.

Compliance

As part of obtaining reasonable assurance about whether the SSD's financial schedules are free of material misstatements, we performed tests of the SSD's compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the SSD's internal control over financial reporting for designing our audit procedures for the purpose of expressing our opinion on the financial schedules, and not for the purpose of expressing an opinion on the effectiveness of the

SSD's internal control over financial reporting. Accordingly, we do not express an opinion on the SSD's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the SSD's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the SSD's financial schedules that is more than inconsequential will not be prevented or detected by the SSD's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedules will not be prevented or detected by the SSD's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended for the information of the County of Sacramento, Sheriff's Department management, and the California Governor's Office of Emergency Services. However, this report is a matter of public record and its distribution is not limited.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE



By: Hong Lun (Andy) Yu, C.P.A.
Audit Manager



Internal Services Agency

Department of Finance

Auditor-Controller Division

Julie Valverde,
Assistant Auditor-Controller

County of Sacramento

Terry Schutten, County Executive
Mark Norris, Agency Administrator
Dave Irish, CPA, Department Director

July 24, 2009

John McGinness, Sheriff
711 G Street
Sacramento, CA 95814

Dear Sheriff McGinness,

Enclosed is the final report for the Office of Emergency Services Grant Number LE07050340, Domestic Violence Response Program, for the period of January 1, 2008, to December 31, 2008.

We wish to thank your staff for the cooperation and assistance we received during our audit.

Sincerely,

DAVE IRISH
DIRECTOR OF FINANCE

By: Hong Lun (Andy) Yu
Audit Manager